## ABSTRACT OF THE DISCLOSURE

An MPEG compression circuit records attached information (referred to as FF\_PCK) at the initial address of a VOBU in which NV\_PCK is to be recorded. NV\_PCK is playback auxiliary information and is referred to when playing back moving images in DVD-Video format. Attached information (FF\_PCK) has a data size equal to or larger than NV\_PCK. FF\_PCK is replaced by NV\_PCK when converting MPEG2 data into DVD-Video data. As a result, it is not necessary to demultiplex and remultiplex moving image data and sound data so that data can be converted efficiently.